



**Amusement Tax Exemption Application
For Live Cultural Performances-DJs
City of Chicago Department of Finance
333 South State Street - Suite 300
Chicago, Illinois 60604-3977
Attn: Exemption Unit**

For Office Use Only

Instructions:

1. The application must be filled out completely and filed with the Department of Finance at least 14 calendar days in advance of an event involving a DJ, in order to receive an advance written determination of whether the live performance exemption applies.
2. Type or print legibly in blue/black ink.
3. Answer all questions completely. Leave no question blank. If there is insufficient space on this application to respond fully to a question, so note in the area provided and attach additional sheets, as necessary.
4. Sign and date the application once it has been completed.
5. Attach all documentation to the application and submit it to the address referenced above.

Failure to comply with the application requirements will cause a delay in processing.

Section 1: General Information

Account No. _____ F.E.I.N. _____ I.B.T.N. _____

A. Name of venue where the amusement will take place: _____

B. Venue Address, City and Zip: _____

C. Mailing Address, City, Zip: _____

D. Description of the amusement: _____

E. Name of DJ(s) performing at the venue with performance dates and times:

Name: _____ Date: _____ Time: _____

Name: _____ Date: _____ Time: _____

Name: _____ Date: _____ Time: _____

Section 2: Live Cultural Performance Criteria

A) Safe Harbor Qualification:

1) Do the DJ's activities substantially add to or modify the pre-recorded material used by the DJ, in the form of a significant degree of technical manipulation, singing, speaking, dancing or other activity? Yes No

2) Was the pre-recorded material used by the DJ recorded by the DJ himself/herself? Yes No

If your answer to this question is "YES," how much is the DJ paid per event? _____

B) Additional Factors:

1) Is the DJ featured in advertisements for the venue? Yes No

2) Is the DJ visible to patrons of the venue, who spend a substantial amount of time observing the DJ's performance? Yes No

3) Is the DJ featured more prominently than other amusements or activities available at the venue? Yes No

4) Are the patrons charged substantially above the cover charge that would be paid to enter the venue in absence of the DJ? Yes No

If your answer to this question is "YES," how much are patrons charged, and how much would they be charged in absence of the DJ?

Charge with DJ: _____

Charge without DJ: _____

5) Is the DJ represented by a manager/or agent? Yes No

Section 3: Supporting Documents Required

- A. Signed and sworn statement detailing the DJ's activities as required under Sections 2, 3 and 4 of Amusement Tax Ruling # 4.
- B. Copy of the fully-executed contract(s) between the venue and the DJ(s). Please enclose a copy of all fully-executed riders, attachments, addendums or schedules to all contracts, as well.
- C. Copy of an advertisement, flyer or program regarding the amusement.
- D. Copy of the cover charge fee schedule that includes the fee rates for the events with and without the DJ participation, as applicable.
- E. Provide the name and contact number for each DJ's manager/agent, as applicable.

I hereby certify, under penalties of perjury, that this is a true and correct reporting of all the facts arising in connection with this exemption application.

Business Name: _____

Signature: _____ Name (Please Print): _____

Title: _____ Date: _____ Phone No.: _____ E-mail: _____